



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Richard & Christine Acklin
DOCKET NO.: 12-04379.001-R-1
PARCEL NO.: 07-26-202-002

The parties of record before the Property Tax Appeal Board are Richard and Christine Acklin, the appellants, and the Jefferson County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Jefferson** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,663
IMPR.: \$32,610
TOTAL: \$36,273

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story residential condominium of vinyl and brick exterior construction containing 1,478 square feet of living area. The dwelling was constructed in 1990. Features of the property include a crawl space foundation, central air conditioning, a fireplace and a one-car garage. The property is located on a site with 86,680 square feet of total land area in Mt. Vernon, Mt. Vernon Township, Jefferson County.

The appellants appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. Mr. Acklin testified the subject dwelling is one unit of a four unit one-story condominium building and has a 22% ownership interest in the condominium. He testified the subject dwelling is an interior unit and the property backs to a golf course. The subject property was purchased in March 2000 for a price of \$128,000.

In support of the overvaluation argument the appellants submitted information on four comparable sales located along Country Club Road, the same street that the subject property is located. The comparables are improved with one part one-story and part two-story dwelling and three one-story dwellings. The comparables ranged in size from 1,909 to 3,016 square feet of above grade living area. Two comparables have basements that are partially finished. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 352 to 759 square feet of building area. The comparables have sites ranging in size from 20,799 to 24,550 square feet of land area. The comparables sold from October 2011 to April 2013 for prices ranging from \$133,000 to \$217,000 or from \$69.67 to \$112.32 per square foot of above grade living area, including land.

In their analysis the appellants included the basement living area for comparables #1 and #2 to arrive at a price per square foot range from \$56.01 to \$82.57 per square foot of total living area. Using this data the appellants requested the subject's assessment be reduced to reflect a market value in the range from \$95,730 to \$104,953.

The appellants also submitted a list of seven comparables located on Country Club Road that either sold or were listed for sale. These properties had sales prices or list prices ranging from \$38.27 to \$71.48 per square foot of living area for an average of \$62.137 per square foot. Using this unit value the appellants requested the subject's assessment be reduced to reflect a market value of \$91,840.

In a further analysis the appellants developed an estimate of value using various indexes and changes in prices of two comparables located on Country Club Road that had an average reduction of 34%. Applying this reduction to the market value reflected by the subject's 2009 total assessment resulted in an estimated market value of \$76,406.

The appellants also calculated an assessment by deducting 34% from the subject's 2012 assessment as determined by the board of review to arrive at a revised assessment of \$23,940.

Under cross-examination the appellant, Richard Acklin, agreed that comparable sale #3 was either a short sale or sold out of foreclosure.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$36,273. The subject's assessment reflects a market value of \$109,619 or \$74.17 per square foot of living area, including land, when applying the 2012 three year average median level of assessment for Jefferson County of 33.09%. Appearing before the Property Tax Appeal Board on behalf of the board of review were Douglas R. Hoffman, Jefferson County State's Attorney, and Jerry McCracken, Chairman of the Jefferson County Board of Review.

Mr. Hoffman explained that the board of review was standing on the four comparable sales it had submitted. Board of review comparable sales #1 and #2 were the same properties as appellants' comparable sales #2 and #3, respectively. The two additional comparables provided by the board of review included a one-story dwelling and a part one-story and part one and one-half story dwelling that had 2,143 and 1,405 square feet of living area, respectively. These two comparables each had central air conditioning, one fireplace and a garage with 504 and 576 square feet of building area. These two sales occurred in June and May 2011 for prices of \$195,500 and \$140,000 or \$91.22 and \$99.64 per square foot of living area, respectively.

In rebuttal the appellant, Richard Acklin, asserted that board of review comparables #3 and #4 were located 1.9 and 2.4 miles from the subject property and were located in rural/farming areas unlike the subject property, which is located in a residential area. The appellants also requested the subject's assessment be reduced to reflect a market value of \$82,916.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellants did not meet this

burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best indication of market value in this record to be appellants' comparables #3 and #4 as well as board of review comparable #3 as these properties are most similar to the subject in one-story design and features. Appellants' comparable #3 was also submitted by the board of review as its comparable sale #2. These three comparables are one-story dwellings with crawl space foundations that ranged in size from 1,909 to 2,474 square feet of living area. These properties have similar features as the subject property and sold for prices ranging from \$133,000 to \$195,500 or from \$69.67 to \$91.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$109,619 or \$74.17 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a square foot basis. Less weight was given to the remaining comparables sales submitted by the parties based on style and/or the fact that these comparables had finished basements. Based on this record the Board finds the appellants did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 19, 2014

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.